

HI-LAND ACRES WATER AND  
SANITATION DISTRICT

PROPOSED OPERATING BUDGET  
2022

HI-LAND ACRES WATER AND SANITATION DISTRICT  
2022 PROPOSED OPERATING BUDGET

Table of Contents

	<u>Page</u>
Letter to Mr. Richard Roos, Chairperson .....	1-2
2022 Proposed Operating Budget.....	3-4
Budget Message .....	5
Proposed Budget Worksheet.....	6-7
Resolution to Adopt Budget .....	8-9
Resolution to Appropriate Sums of Money .....	10



December 14, 2021

Mr. Richard Roos, Chairperson  
Hi-Land Acres Water and Sanitation District  
PO Box 218  
Brighton, Colorado 80601

Dear Mr. Roos:

I am enclosing copies of each of the following documents:

1. The 2022 proposed operating budget and proposed budget worksheet.
2. Budget message for 2022.
3. A resolution to adopt the 2022 budget.

We have had the Notice of Proposed Budget published in the November 17, 2021 edition of *The Brighton Blade*. Residents of the District will have the opportunity to speak to the items contained in the proposed budget at the December 16, 2021 meeting. These documents should be approved as is or revised and approved by the Board of Directors at its December board meeting.

This approval will take the form of ratifying the enclosed resolution to adopt the 2022 budget and the resolution to appropriate sums of money for 2022.

After the budget has been adopted, please provide ATLAS CPAs & Advisors PLLC with a copy of the approved budget and the budget worksheet, together with a copy of the signed resolution approving such budget and the budget message so that we can submit it to the Colorado Department of Local Affairs via their E-Filing Portal prior to December 31, 2021.

It should be emphasized that the enclosed proposed 2022 budget is a proposed budget prepared by our firm and can be changed by the Board of Directors of the District. Should any changes be made to the proposed budget, such changes will be required in the approving resolution. In addition, we would appreciate being informed of any changes made to the proposed budget by the Board of Directors.

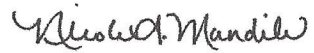
The proposed budget, together with the accompanying approving resolutions, should be signed and dated by the officers of the Board of Directors and the District's seal affixed thereto. One copy of all of these documents should be retained in the permanent files of the District.

Hi-Land Acres Water and Sanitation District

12/14/2021

Should you have any questions concerning any of the foregoing, please do not hesitate to contact me at 303-678-5392.

Sincerely,

A handwritten signature in cursive script that reads "Nicole A. Mandile".

Nicole Mandile, CPA

HI-LAND ACRES WATER AND SANITATION DISTRICT

2022 PROPOSED OPERATING BUDGET

ESTIMATED BEGINNING FUND BALANCE, January 1 \$ 94,411

ESTIMATED OPERATING REVENUE

Water sales	108,000	
Sewer fees	87,000	
Sewer tap fee	6,700	
Water tap fee	12,500	
Service charges	250	
Total operating revenue		214,450

ESTIMATED NON-OPERATING REVENUE

General property tax	15,500	
Interest earned	110	
Specific ownership taxes	1,000	
Miscellaneous	2,125	
Total non-operating revenue		18,735

Total available resources 327,596

ESTIMATED EXPENDITURES

*Operating expenditures -*

Repairs and maintenance, water	40,000	
Repairs and maintenance, sewer	40,000	
Utilities, water	14,000	
Utilities, sewer	3,300	
Operating fees, water	10,000	
Operating fees, sewer	6,000	
Service fees, water	16,000	
Service fees, sewer	8,000	
Chemicals and tests, water	6,500	
Engineering, sewer	5,000	
Metro Tap Fee	5,000	
Metro discharge fee	16,000	
Total operating expenses		\$ 169,800

HI-LAND ACRES WATER AND SANITATION DISTRICT

2022 PROPOSED OPERATING BUDGET

ESTIMATED EXPENDITURES - continued

*General and administrative expenses -*

Insurance	\$	5,500	
Accounting fees		5,500	
Legal fees		9,000	
Miscellaneous		1,500	
Office supplies, postage, and bank charges		6,800	
Board meeting compensation		5,800	
Telephone		330	
Tax collection, licenses and fees		330	
Rent		400	
Total general and administrative		<u>400</u>	35,160

*Other non-operating expenditures -*

Interest		5,200	
Bond payments		7,200	
Loan payments		14,100	
Contingencies		7,500	
Total other non-operating expenditures		<u>7,500</u>	<u>34,000</u>

Total estimated expenditures 238,960

ESTIMATED ENDING FUND BALANCE, December 31

\$ 88,636

## HI-LAND ACRES WATER AND SANITATION DISTRICT

### BUDGET MESSAGE

[(Pursuant to section 29-1-103(1)(3)]

The attached 2022 Budget for HI-LAND ACRES WATER AND SANITATION DISTRICT includes these important features:

- The budget reflects anticipated revenue from water sales and sewage fees to existing customers as well as property taxes and specific ownership taxes.
- The revenue reflects interest earned on savings accounts.
- The expenditures reflect operating and administrative expenses and repairs and maintenance of the water and sewer plant.
- Carryover balances are included as revenue, and capital expenditures are treated as operating expenses.

The budgetary basis of accounting timing measurement method used is the cash basis.

The services to be provided/delivered during the budget year are the following:

- Production, treatment, and delivery of drinking water to the residents of HI-LAND ACRES WATER AND SANITATION DISTRICT.
- Collection and treatment of sanitary sewer wastes from the residents of HI-LAND ACRES WATER AND SANITATION DISTRICT.

HI-LAND ACRES WATER AND SANITATION DISTRICT

PROPOSED BUDGET WORKSHEET  
FOR THE YEAR ENDING DECEMBER 31, 2022

	Actual 2020	Estimated 2021	Proposed 2022
ESTIMATED BEGINNING FUND BALANCE, January 1	\$ 95,247	\$ 193,693	\$ 94,411
<b>REVENUE AND RECEIPTS</b>			
<i>Operating revenue -</i>			
Water sales	106,183	110,989	108,000
Sewage fees	86,868	87,055	87,000
Sewer tap fee	-	-	6,700
Water tap fee	-	-	12,500
Service charges	1,076	-	250
<i>Other receipts -</i>			
General property tax	11,626	14,865	15,500
State revolving fund loan	155,093	-	-
Interest earned	8	104	110
Specific ownership taxes	352	837	1,000
Reconnect/surcharge	-	-	225
Patronage capital refund	-	1,624	1,800
Miscellaneous	2,300	-	100
Oil royalties	82	-	-
Total revenue and receipts	<u>363,588</u>	<u>215,476</u>	<u>233,185</u>
Total available resources	<u>458,835</u>	<u>409,169</u>	<u>327,596</u>
<b>EXPENSES AND EXPENDITURES</b>			
<i>Operating expenses -</i>			
Repairs and maintenance, water	30,576	187,043	40,000
Repairs and maintenance, sewer	112,426	4,696	40,000
Utilities, water	10,462	12,778	14,000
Utilities, sewer	2,616	3,194	3,300
Operating fees, water	15,509	8,544	10,000
Operating fees, sewer	7,639	4,208	6,000
Service fees, water	9,311	15,804	16,000
Service fees, sewer	4,586	7,784	8,000
Chemicals, tests and water samples	1,129	6,123	6,500
Chemicals, tests and sewer samples	535	-	-
Engineering, sewer	12,091	384	5,000
Metro Tap Fee	-	-	5,000
Metro Discharge Fee	5,426	15,671	16,000
Total operating expenses	<u>\$ 212,306</u>	<u>\$ 266,230</u>	<u>\$ 169,800</u>

HI-LAND ACRES WATER AND SANITATION DISTRICT

PROPOSED BUDGET WORKSHEET  
FOR THE YEAR ENDING DECEMBER 31, 2022

	Actual 2020	Estimated 2021	Proposed 2022
EXPENSES AND EXPENDITURES - continued			
<i>General and administrative expenses -</i>			
Insurance	\$ 5,150	\$ -	\$ 5,500
Accounting fees	9,859	5,207	5,500
Legal fees	2,420	8,936	9,000
Miscellaneous	-	1,382	1,500
Office supplies, postage, and bank charges	134	6,611	6,800
Board meeting compensation	4,200	5,640	5,800
Telephone	287	317	330
Tax collection, licenses and fees	100	302	330
Rent	264	386	400
Total general and administrative expenses	<u>22,414</u>	<u>28,783</u>	<u>35,160</u>
<i>Other expenditures (receipts) -</i>			
Purchases of equipment	-	-	-
City of Thornton tap fee	-	-	-
Sewer line extension to Thornton interceptor	-	-	-
Sewer plant decommissioning	-	-	-
Transfer to water bond account	-	-	-
Interest expense	7,333	5,682	5,200
Bond payments	-	-	7,200
State loan payments	23,089	14,063	14,100
Contingencies	-	-	7,500
Total other expenditures	<u>30,422</u>	<u>19,745</u>	<u>34,000</u>
Total expenses and expenditures	<u>265,142</u>	<u>314,758</u>	<u>238,960</u>
ESTIMATED ENDING FUND BALANCE, December 31	<u>\$ 193,693</u>	<u>\$ 94,411</u>	<u>\$ 88,636</u>

HI-LAND ACRES WATER AND SANITATION DISTRICT

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUE FOR THE GENERAL FUND AND ADOPTING A BUDGET FOR THE HI-LAND ACRES WATER AND SANITATION DISTRICT, BRIGHTON, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2022, AND ENDING ON THE LAST DAY OF DECEMBER 2022.

WHEREAS, the Board of Directors of the Hi-Land Acres Water and Sanitation District has appointed ATLAS CPAs & Advisors, PLLC, to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, ATLAS CPAs & Advisors, PLLC, has submitted a proposed budget to this governing body on December 16, 2021 for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 16, 2021, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in expenditures, like increases were added to the revenue so that the budget remained balanced, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HI-LAND ACRES WATER AND SANITATION DISTRICT, BRIGHTON, COLORADO:

That estimated expenditures for the General Fund are \$238,960.

That estimated resources for the General Fund are as follows:

From beginning fund balance	\$ 94,411
From sources other than general and specific ownership tax	<u>233,185</u>
	<u>\$ 327,596</u>

That the budget as submitted, amended, and hereinabove summarized by fund, be, and the same hereby is approved and adopted as the budget of the Hi-Land Acres Water and Sanitation District for the year stated above.

HI-LAND ACRES WATER AND SANITATION DISTRICT

RESOLUTION TO ADOPT BUDGET

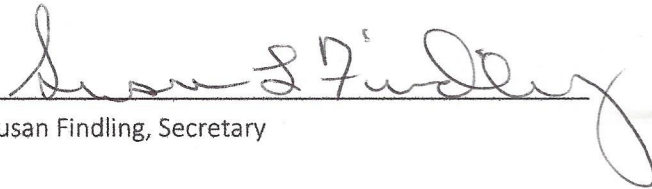
(continued)

That the budget hereby approved and adopted shall be signed by Richard Roos, Chairperson, and Susan Findling, Secretary, and made a part of the public records of the County of Adams, City of Brighton, Hi-Land Acres Water and Sanitation District.

ADOPTED, this sixteenth day of December, A.D., 2021.

  
Richard Roos, Chairperson

Attest:

  
Susan Findling, Secretary

HI-LAND ACRES WATER AND SANITATION DISTRICT

RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE GENERAL FUND, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE HI-LAND ACRES WATER AND SANITATION DISTRICT, BRIGHTON, COLORADO, FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with Local Government Budget Law on December 16, 2021, and;

WHEREAS, the Board of Directors has made provision therein for revenue in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary, to appropriate the revenue provided in the budget to and for the purposes described below, so as not to impair the operations of the Hi-Land Acres Water and Sanitation District of the County of Adams.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HI-LAND ACRES WATER AND SANITATION DISTRICT, BRIGHTON, COLORADO:

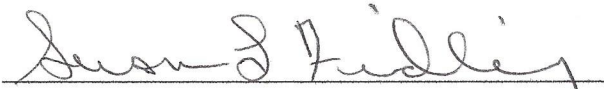
That the following sums are hereby appropriated from the revenue of the General Fund for the purposes stated:

Current operating expenses	\$ 204,960
Capital outlay and contingencies	7,500
Debt service	<u>26,500</u>
Total General Fund	<u>\$ 238,960</u>

ADOPTED, this sixteenth day of December, A.D., 2021.

  
Richard Roos, Chairperson

Attest:

  
Susan Findling, Secretary